Exhibit 12

The total capacity of the absorbent pad is determined using the absorbent pad, the bodyside liner, the backing member or outer liner, and the outer member. The saturated retention capacity is a measure of the total absorbent capacity of an absorbent garment. The saturated retention capacity is determined as follows. The absorbent garment to be tested, having a moisture content of less than about 7 weight percent, is weighed and submerged in an excess quantity of the room temperature (about 23°C) saline solution described below. The material is allowed to remain submerged for 20 minutes. After 20 minutes the absorbent garment is removed from the saline solution and placed on a TEFLON® [Teflon TM] coated fiberglass screen having 0.25 inch openings (commercially available from Taconic Plastics Inc., Petersburg, N.Y.) which, in turn, is placed on a vacuum box and covered with a flexible rubber dam material. A vacuum of 3.5 kilopascals (0.5 pounds per square inch) is drawn in the vacuum box for a period of 5 minutes. The absorbent garment is weighed again. The amount of aqueous liquid retained by the material being tested is determined by subtracting the dry weight of the absorbent garment from the wet weight of the absorbent garment (after application of the vacuum) and is reported as the saturated retention capacity in grams of aqueous liquid retained.

The saline solution is an aqueous solution of about 0.9 percent sodium chloride by weight. A suitable product is S/P ® [S/p™] Certified Blood Saline commercially available from Baxter Diagnostics in McGaw Park, Illinois.